

RECORDATION NO. 17978-F
FILED

MAY 31 '06

2-30 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

May 31, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Notice of Restated Master Equipment Lease Agreement, dated as of May 30, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement previously filed with the Commission under Recordation Number 17978.

The name and address of the party to the enclosed document are:

Lessor: Pitney Bowes Credit Corporation
27 Waterview Drive
Shelton, CT 06484

[Lessee: Farmland Foods, Inc.
12200 North Ambassador Drive
Kansas City, MO 64153

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A description of the railroad equipment covered by the enclosed document
is:

30 tank cars: FLIX 9001 – FLIX 9030.

A short summary of the document to appear in the index is:

Notice of Restated Master Equipment Lease Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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NOTICE OF RESTATED MASTER EQUIPMENT LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

Whereas, Pitney Bowes Credit Corporation, as Lessor, and Farmland Industries, Inc., as Lessee, entered into that certain Master Equipment Lease Agreement No. 1801323, dated as of October 14, 1992 and Lease Schedule No. 801 attached thereto, a Memorandum of which was duly recorded with the Surface Transportation Board (f/k/a The Interstate Commerce Commission) on October 16, 1992 at 12:30 p.m. under Recordation Number 17978; and

Whereas, the railroad equipment covered by said Schedule No. 801 was thirty tank cars FLIX 9001 through FLIX 9030, inclusive; and

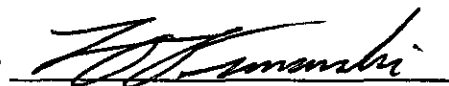
Whereas, by reason of the bankruptcy of Farmland Industries, Inc., the Lessee's interest in the railroad equipment was conveyed to KC Acquisition, Inc.; and

Whereas, KC Acquisition, Inc. has changed its name to Farmland Foods, Inc.;

Now, Therefore, Pitney Bowes Credit Corporation, as Lessor, hereby gives notice that the Lessee, identified in Recordation Number 17978 is now Farmland Foods, Inc. and that the railroad equipment remains unchanged.


Pitney Bowes Credit Corporation

By



STATE OF CONNECTICUT)
COUNTY OF FAIRFIELD) ss:

On this 30 day of MAY, 2006 before me, a notary public in and for the county and state aforesaid, personally appeared L.D. Osmanski, to me personally known, who, being by me duly sworn, says that he/she is a Vice President of the Pitney Bowes Credit Corporation, that the said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledges that the execution of the foregoing instrument was the free act and deed of the corporation.


NOTARY PUBLIC

My commission expires:

My Commission Expires Aug. 31, 2010